

Exhibit C

Lehman Brothers Holdings Inc., et al (08-13555-JMP)
PricewaterhouseCoopers LLP - Tax Advisors
Details of Hours and Compensation by Project and Date - Hourly Professional Services
For the Period June 1, 2010 through July 31, 2010

For the Period June 1, 2010 through July 31, 2010							
Date	Name	Position	Description	Task Code	Rate	Hours	Total Compensation
Tax Advisors							
State Tax Consulting Services							
6/24/2010	Gregory A Lee	Senior Managing Director	0710H001: Research of Delaware tax laws and regulations related to tax issues of a dissolution by proclamation. Research and convey results to J. Kramer (PwC) related to possible revival actions and statute of limitations for judgments.	1800	\$518.00	2.00	\$1,036.00
7/14/2010	Jack Kramer	Partner	0710H002: Meeting with J. Ciongoli (Lehman Brothers Estate) to discuss the NYS and NYC audit. Specifically with regard to INS and NYS treatment of investment income and netting.	1800	\$626.00	3.00	\$1,878.00
7/30/2010	Jack Kramer	Partner	0710H003: Consultation and discussion with J. Ciongoli (Lehman Brothers Estate) related to corporate tax liabilities upon dissolution by proclamation, including prior liabilities for sales tax, income tax and responsible person taxes.	1800	\$626.00	1.00	\$626.00
Subtotal - Hours and Compensation for State Tax Consulting Services						6.00	\$3,540.00
Federal Tax Consulting Services							
6/7/2010	Wadih AbouNasr	Partner	0710H004: Lebanon - Review tax implications in Lebanon in relation to the sale of an aircraft to a Lebanese company.	1800	\$800.00	1.00	\$800.00
6/7/2010	Nada ElSayed	Senior Manager	0710H005: Lebanon - Review and provide comments on the tax implications in Lebanon in relation to the sale of an aircraft to a Lebanese company.	1800	\$500.00	1.00	\$500.00

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PricewaterhouseCoopers LLP - Tax Advisors
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For the Period June 1, 2010 through July 31, 2010**

Date	Name	Position	Description	Task Code	Rate	Hours	Total	
							Compensation	
6/7/2010	Hanan Abboud	Manager	0710H006: Lebanon - Research on tax implications in Lebanon in relation to the sale of an aircraft to a Lebanese company.	1800	\$400.00	3.00	\$1,200.00	
6/17/2010	Stephen A Nauheim	Senior Managing Director	0710H007: Conference call with Darryl Steinberg (Lehman Brothers Estate) regarding taxation of royalty streams.	1800	\$518.00	1.00	\$518.00	
7/6/2010	Michael J Feder	Partner	0710H008: Conference call with John Shanahan and Darryl Steinberg (both Lehman Brothers Estate) regarding Federal income tax treatment of income from cancellation of indebtedness and post-debt cancellation original issue by Lehman affiliate.	1800	\$626.00	1.00	\$626.00	
7/6/2010	Michael J Feder	Partner	0710H009: Review and analysis of Federal income tax treatment of income from cancellation of indebtedness and post-debt cancellation original issue discount accruals by Lehman affiliate per discussed in the conference call.	1800	\$626.00	2.50	\$1,565.00	
7/7/2010	Rainbow H Lu	Director	0710H010: Conference call with John Shanahan and Darryl Steinberg (both Lehman Brothers Estate) regarding Federal income tax treatment of income from cancellation of indebtedness and post-debt cancellation by Lehman affiliate.	1800	\$445.00	1.00	\$445.00	
7/7/2010	Rainbow H Lu	Director	0710H011: Research and draft summary addressing tax treatment of cancellation of indebtedness income and subsequent original issue discount accruals.	1800	\$445.00	2.00	\$890.00	

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Date	Name	Position	Description	Task Code	Rate	Hours	Total	
							Compensation	
7/7/2010	Rainbow H Lu	Director	0710H012: Continue - Research and draft summary addressing tax treatment of cancellation of indebtedness income and subsequent original issue discount accruals.	1800	\$445.00	3.00	\$1,335.00	
7/8/2010	Michael J Feder	Partner	0710H013: Conference call with John Shanahan and Darryl Steinberg (both Lehman Brothers Estate) to obtain additional facts and tax issues regarding cancellation of debt.	1800	\$626.00	1.00	\$626.00	
7/9/2010	Rainbow H Lu	Director	0710H014: Conference call with John Shanahan and Darryl Steinberg (both Lehman Brothers Estate) to obtain additional facts and tax issues regarding cancellation of debt.	1800	\$445.00	1.00	\$445.00	
7/9/2010	Rainbow H Lu	Director	0710H015: Revise summary results from research, prepare and provide to John Shanahan and Darryl Steinberg (both Lehman Brothers Estate).	1800	\$445.00	2.00	\$890.00	
7/27/2010	Michael J Feder	Partner	0710H016: Conference call with John Shanahan (Lehman Brothers Estate) to discuss summary of research regarding cancellation of indebtedness income.	1800	\$626.00	0.50	\$313.00	
7/27/2010	Rainbow H Lu	Director	0710H017: Conference call with John Shanahan (Lehman Brothers Estate) to discuss summary of research regarding cancellation of indebtedness income.	1800	\$445.00	0.50	\$222.50	
7/27/2010	Rainbow H Lu	Director	0710H018: Finalize and distribute COD/OID analyses/consultations related to Lehman Bankruptcy.	1800	\$445.00	2.50	\$1,112.50	
Subtotal - Hours and Compensation for Federal Tax Consulting Services							23.00	\$11,488.00
Foreign Filing Services								

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PricewaterhouseCoopers LLP - Tax Advisors
Details of Hours and Compensation by Project and Date - Hourly Professional Services
For the Period June 1, 2010 through July 31, 2010**

Date	Name	Position	Description	Task Code	Rate	Hours	Total	
							Compensation	
4/2/2010	Kaitlin A Carman	Associate	0710H019: Review and evaluate prior year workpapers, and prior year client information request.	1800	\$205.00	3.00	\$615.00	
4/15/2010	Thomas S Tyler	Director	0710H020: Evaluate current year information needs and filing obligations.	1800	\$445.00	1.00	\$445.00	
4/15/2010	Scott Singer	Senior Associate	0710H021: Review and evaluate structure charts, prior year workpapers, and prior year client information request.	1800	\$284.00	2.50	\$710.00	
4/16/2010	Thomas S Tyler	Director	0710H022: Evaluate 2009 transactions and related impact on Lehman filings.	1800	\$445.00	1.00	\$445.00	
4/19/2010	Scott Singer	Senior Associate	0710H023: Evaluate the effects of the fund's structure changes in 2009 regarding any LBHI's foreign filing requirements.	1800	\$284.00	2.00	\$568.00	
4/19/2010	Scott Singer	Senior Associate	0710H024: Evaluate and determine if transfers of LBHI interest in LBREMF I/II will effect current year filings foreign filings.	1800	\$284.00	2.00	\$568.00	
5/10/2010	Kaitlin A Carman	Associate	0710H025: Prepare workpapers for 8858 filing of Lehman Brothers Offshore Real Estate Mezzanine Associates LTD; Balance sheet at 12/31/09, and Income statement for the period 1/1/09-12/31/09.	1800	\$205.00	3.00	\$615.00	
5/11/2010	Kaitlin A Carman	Associate	0710H026: Prepare workpapers for 8858 filing of Lehman Brothers Offshore Real Estate Mezzanine Associates LP; Roll forward capital to 12/31/09.	1800	\$205.00	2.50	\$512.50	

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Lehman Brothers Holdings Inc., et al (08-13555-JMP)
PricewaterhouseCoopers LLP - Tax Advisors
Details of Hours and Compensation by Project and Date - Hourly Professional Services
For the Period June 1, 2010 through July 31, 2010

Date	Name	Position	Description	Task Code	Rate	Hours	Total	
							Compensation	
5/25/2010	Kaitlin A Carman	Associate	0710H027: Prepare workpapers for 8865 for NW Bermuda Holdings LP: Form 8865 Category testing for contributions and transfers, and roll forward capital to 12/31/09.	1800	\$205.00	2.00	\$410.00	
5/25/2010	Kaitlin A Carman	Associate	0710H028: Prepare workpapers for 8865 for NW Bermuda Holdings LP: Balance sheet at 12/31/09 and Income statement for the period 1/1/09-12/31/09.	1800	\$205.00	2.80	\$574.00	
5/26/2010	Kaitlin A Carman	Associate	0710H029: Prepare workpapers for 8865 for LBREM II Offshore AIV LP: Form 8865 category testing for contributions and transfers, roll forward capital to 12/31/09.	1800	\$205.00	2.30	\$471.50	
5/26/2010	Kaitlin A Carman	Associate	0710H030: Prepare workpapers for 8865 for LBREM II Offshore AIV LP: balance sheet at 12/31/09, and income statement for the period 1/1/09-12/31/09.	1800	\$205.00	1.00	\$205.00	
6/1/2010	Kaitlin A Carman	Associate	0710H031: Make corrections to form 8865, LBREM II Offshore AIV LP.	1800	\$205.00	0.50	\$102.50	
Subtotal - Hours and Compensation for Foreign Filing Services							25.60	\$6,241.50
Transfer Pricing Services								
7/1/2010	Frank M. Douglass	Partner	0710H032: Conference call with Darryl Steinberg and John Shanahan (both Lehman Brothers Estate) and Remco Van der Linden (PwC Amsterdam) to discuss Dutch corporate tax issues associated with LAMCO Netherlands holding company.	1800	\$626.00	1.00	\$626.00	

Exhibit C

**Lehman Brothers Holdings Inc., et al (08-13555-JMP)
PricewaterhouseCoopers LLP - Tax Advisors
Details of Hours and Compensation by Project and Date - Hourly Professional Services
For the Period June 1, 2010 through July 31, 2010**

Date	Name	Position	Description	Task Code	Rate	Hours	Total	
							Compensation	
7/21/2010	Frank M. Douglass	Partner	0710H033: Follow-up call with Darryl Steinberg and John Shanahan (both Lehman Brothers Estate) and Remco Van der Linden (PwC Amsterdam) to discuss Dutch corporate tax issues associated with LAMCO Netherlands holding company.	1800	\$626.00	1.00	\$626.00	
7/28/2010	Adam M Katz	Partner	0710H034: Technical consultation with Darryl Steinberg and John Shanahan (both Lehman Brothers Estate) and Remco Van der Linden (PwC Amsterdam) to discuss Dutch corporate tax issues associated with LAMCO Netherlands holding company.	1800	\$626.00	1.00	\$626.00	
Subtotal - Hours and Compensation for Transfer Pricing Services						3.00	\$1,878.00	
Bankruptcy Requirements and Obligations								
Bankruptcy Requirements and Other Court Obligations								
6/29/2010	Fannie Kurniawan	Associate (Bankruptcy)	0710H035: Finalize and delivery of May 2010 Fee Application.	4600	\$225.00	1.00	\$225.00	
Subtotal - Hours and Compensation for Bankruptcy Requirements and Other Court Obligations						1.00	\$225.00	
Total Hours and Compensation						58.60	\$23,372.50	

Lehman Brothers Holdings Inc., et al (08-13555-JMP)
PricewaterhouseCoopers LLP - Tax Advisors
Summary of Expenditures by Project and Type
For the Period June 1, 2010 through July 31, 2010

Exhibit D

Transaction Type	Total Expenditures
Federal Tax Consulting Services	
Shipping	\$78.31
Subtotal - Federal Tax Consulting Services	\$78.31
Total Expenditures	\$78.31

Exhibit E

Lehman Brothers Holdings Inc., et al (08-13555-JMP)
PricewaterhouseCoopers LLP - Tax Advisors
Detail of Expenditures by Project and Date
For the Period June 1, 2010 through July 31, 2010

Date	Name	Transaction Type	Description	Total Expenditures
Federal Tax Consulting Services				
6/12/2010	PricewaterhouseCoopers LLP	Shipping	0710H0001: UNITED PARCEL SERVICE.	\$7.10
6/12/2010	PricewaterhouseCoopers LLP	Shipping	0710H0002: UNITED PARCEL SERVICE.	\$7.10
6/12/2010	PricewaterhouseCoopers LLP	Shipping	0710H0003: UNITED PARCEL SERVICE.	\$7.10
6/12/2010	PricewaterhouseCoopers LLP	Shipping	0710H0004: UNITED PARCEL SERVICE.	\$7.10
6/12/2010	PricewaterhouseCoopers LLP	Shipping	0710H0005: UNITED PARCEL SERVICE.	\$7.10
7/3/2010	Christopher John Campbell	Shipping	0710H0006: UNITED PARCEL SERVICE.	\$9.37
7/3/2010	Christopher John Campbell	Shipping	0710H0007: UNITED PARCEL SERVICE.	\$8.36
7/3/2010	Christopher John Campbell	Shipping	0710H0008: UNITED PARCEL SERVICE.	\$8.36
7/3/2010	Christopher John Campbell	Shipping	0710H0009: UNITED PARCEL SERVICE.	\$8.36
7/3/2010	Christopher John Campbell	Shipping	0710H0010: UNITED PARCEL SERVICE.	\$8.36
Subtotal - Federal Tax Consulting Services				\$78.31
Total Expenditures				\$78.31

Exhibit C.2

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	X	
	:	
In re	:	Chapter 11
	:	
LEHMAN BROTHERS HOLDINGS, INC., et. al.,	:	Case No. 08-13555 (JMP)
	:	
Debtors.	:	Jointly Administered
	:	
-----	X	

**ELEVENTH MONTHLY FEE STATEMENT OF
PRICEWATERHOUSECOOPERS LLP, TAX ADVISORS TO THE DEBTORS
AND DEBTORS-IN-POSSESSION, FOR COMPENSATION FOR SERVICES
RENDERED AND FOR REIMBURSEMENT OF EXPENSES**

SUMMARY SHEET PART I

Name of Applicant:	PricewaterhouseCoopers LLP ("PwC")
Authorized to provide professional services to:	Debtors and debtors-in-possession
Date of Retention:	Order retaining PwC entered on July 16, 2009 [Docket No 4425]
Period for which compensation and reimbursement sought:	August 1, 2010 through August 31, 2010
Amount of total fees incurred during this period:	\$ 46,143.30
Amount of expenses incurred during this period:	\$ 1,346.37

This is a(n): x monthly interim final application.

PwC expended 2.00 hours and \$450.00 associated with fee application preparation.

SUMMARY OF PROFESSIONAL SERVICES

	Hours	Total Compensation
Tax Advisors		
State Tax Consulting Services	16.00	\$8,288.00
Federal Tax Consulting Services	49.00	\$29,313.00
Foreign Filing Services	29.70	\$7,021.30
Transfer Pricing Services	2.00	\$1,071.00
Subtotal - Tax Advisors	96.70	\$45,693.30
Bankruptcy Requirements and Obligations		
Bankruptcy Requirements and Other Court Obligations	2.00	\$450.00
Subtotal - Bankruptcy Requirements and Obligations	2.00	\$450.00
Total Hours and Compensation	98.70	\$46,143.30

SUMMARY BY BILLING TASK CODE

	Hours	Total Compensation
General Business Operation Issues		
1800 Tax Issues	96.70	\$45,693.30
Subtotal - General Business Operation Issues	96.70	\$45,693.30
Fee-Related Issues		
4600 Firm's Own Billing/Fee Applications	2.00	\$450.00
Subtotal - Fee-Related Issues	2.00	\$450.00
Total Hours and Compensation	98.70	\$46,143.30

SUMMARY BY PROJECT AND PROFESSIONAL - HOURLY SERVICES

Professional	Position	Rate	Hours	Total Compensation
State Tax Consulting Services				
Gregory A Lee	Senior Managing Director	\$518	12.00	\$6,216.00
John A Verde	Senior Managing Director	\$518	4.00	\$2,072.00
Subtotal - State Tax Consulting Services			16.00	\$8,288.00
Federal Tax Consulting Services				
Jennifer D Kennedy	Partner	\$785	13.50	\$10,597.50
Kevin M Brown	Partner	\$785	4.00	\$3,140.00
Joseph Foy	Partner	\$626	8.00	\$5,008.00
Janice M Flood	Senior Managing Director	\$518	5.00	\$2,590.00
Linda Stiff	Senior Managing Director	\$518	2.00	\$1,036.00

Professional	Position	Rate	Hours	Total Compensation
John Triolo	Director	\$445	14.50	\$6,452.50
Erena Antonakis	Senior Associate	\$284	1.00	\$284.00
Sandra Sevelkovaite	Associate	\$205	1.00	\$205.00
Subtotal - Federal Tax Consulting Services			49.00	\$29,313.00
Foreign Filing Services				
Thomas S Tyler	Director	\$445	3.00	\$1,335.00
Scott Singer	Manager	\$357	1.40	\$499.80
Kaitlin A Carman	Associate	\$205	25.30	\$5,186.50
Subtotal - Foreign Filing Services			29.70	\$7,021.30
Transfer Pricing Services				
Frank M. Douglass	Partner	\$626	1.00	\$626.00
John Triolo	Director	\$445	1.00	\$445.00
Subtotal - Transfer Pricing Services			2.00	\$1,071.00
Bankruptcy Requirements and Other Court Obligations				
Fannie Kurniawan	Associate (Bankruptcy)	\$225	2.00	\$450.00
Subtotal - Bankruptcy Requirements and Other Court Obligations			2.00	\$450.00
Total Hours and Compensation			98.70	\$46,143.30

EXPENSE SUMMARY

Transaction Type	Total Expenditures
Federal Tax Consulting Services	
Airfare	\$885.20
Meals	\$10.45
Parking	\$23.00
Public/ground transportation	\$427.72
Subtotal - Federal Tax Consulting Services	\$1,346.37
Total Expenditures	\$1,346.37

EXPENSE BY BILLING TASK CODE

General Business Operation Issues	
1800 - Tax Issues	\$1,346.37

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	X	
	:	
In re	:	Chapter 11
	:	
LEHMAN BROTHERS HOLDINGS, INC., et. al.,	:	Case No. 08-13555 (JMP)
	:	
Debtors.	:	Jointly Administered
	:	
-----	X	

PricewaterhouseCoopers LLP (“PwC”), as tax advisors to Lehman Brothers Holdings, Inc., et al., (collectively, the “Debtors”), hereby submits its Statement of Services Rendered and Expenses Incurred (the “Statement”) for the period August 1, 2010 through August 31, 2010 (the “Statement Period”).

Itemization of Services Rendered and Disbursements Incurred by Category

1. The following itemization breaks down the services rendered by PwC by the service categories indicated and provides an aggregation of disbursements by category of disbursement:

	Hours	Total Compensation
Tax Advisors		
State Tax Consulting Services	16.00	\$8,288.00
Federal Tax Consulting Services	49.00	\$29,313.00
Foreign Filing Services	29.70	\$7,021.30
Transfer Pricing Services	2.00	\$1,071.00
Subtotal - Tax Advisors	96.70	\$45,693.30
Bankruptcy Requirements and Obligations		
Bankruptcy Requirements and Other Court Obligations	2.00	\$450.00
Subtotal - Bankruptcy Requirements and Obligations	2.00	\$450.00
Total Hours and Compensation	98.70	\$46,143.30

2. The hours during the Statement Period for which PwC seeks compensation, are set forth by each professional and the resulting fees are as follows:

Professional	Position	Rate	Hours	Total Compensation
State Tax Consulting Services				
Gregory A Lee	Senior Managing Director	\$518	12.00	\$6,216.00
John A Verde	Senior Managing Director	\$518	4.00	\$2,072.00
Subtotal - State Tax Consulting Services			16.00	\$8,288.00
Federal Tax Consulting Services				
Jennifer D Kennedy	Partner	\$785	13.50	\$10,597.50
Kevin M Brown	Partner	\$785	4.00	\$3,140.00
Joseph Foy	Partner	\$626	8.00	\$5,008.00
Janice M Flood	Senior Managing Director	\$518	5.00	\$2,590.00
Linda Stiff	Senior Managing Director	\$518	2.00	\$1,036.00
John Triolo	Director	\$445	14.50	\$6,452.50
Erena Antonakis	Senior Associate	\$284	1.00	\$284.00
Sandra Sevelkovaite	Associate	\$205	1.00	\$205.00
Subtotal - Federal Tax Consulting Services			49.00	\$29,313.00
Foreign Filing Services				
Thomas S Tyler	Director	\$445	3.00	\$1,335.00
Scott Singer	Manager	\$357	1.40	\$499.80
Kaitlin A Carman	Associate	\$205	25.30	\$5,186.50
Subtotal - Foreign Filing Services			29.70	\$7,021.30
Transfer Pricing Services				
Frank M. Douglass	Partner	\$626	1.00	\$626.00
John Triolo	Director	\$445	1.00	\$445.00
Subtotal - Transfer Pricing Services			2.00	\$1,071.00
Bankruptcy Requirements and Other Court Obligations				
Fannie Kurniawan	Associate (Bankruptcy)	\$225	2.00	\$450.00
Subtotal - Bankruptcy Requirements and Other Court Obligations			2.00	\$450.00
Total Hours and Compensation			98.70	\$46,143.30

3. State Tax Consulting Services: During the Statement Period, PwC professionals provided consultations and discussions related to liabilities upon dissolution, including sales tax, income tax and responsible person. PwC professionals also performed research and consultations regarding the NYS and NYC Audit.

4. Federal Tax Consulting Services: During the Statement Period, PwC professionals provided services for the benefit of the estate and assisting Alvarez & Marcel, including discussion and consultations with various personnel from Bingham McCutchen and Lehman on audit issues associated with various FTC Transactions and other Bankruptcy matters. PwC professionals also reviewed and provided comments to Lehman Brothers with regards to interpretations of Rev Proc 2009-52 in relation to 5 year net operating loss carryback.

5. Foreign Filing Services: During the Statement Period, PwC professionals provided began the preparation process for various information filings to be included within the Lehman consolidated return. The filings include forms 8865 and 8858 related to Lehman's general and limited partner investments in real estate mezzanine debt related entities.

6. Transfer Pricing Services: During the Statement Period, PwC professionals provided consultations regarding LAMCO's Dutch tax structure and the completion of the relevant licensing applications in the Netherlands.

7. Bankruptcy Requirements and Other Court Obligations: PwC bankruptcy professionals provided consultation to the client-service teams regarding the requirements of the bankruptcy billing for the fee applications. The client-service teams prepared the necessary supporting documentation for the tenth monthly bankruptcy fee statement (June - July 2010) and providing services to the Debtors to ensure compliance with the regulations and guidance distributed for this case.

8. The hourly time records of PwC, annexed hereto as Exhibits B through C, provide a summary and daily breakdown of the time spent by each PwC timekeeper.

9. PwC professionals incurred the following expenditures during the Statement Period and the details are annexed hereto as Exhibits D through E, provide a summary and daily breakdown of the expenses incurred by each PwC timekeeper.

Transaction Type	Total Expenditures
Federal Tax Consulting Services	
Airfare	\$885.20
Meals	\$10.45
Parking	\$23.00
Public/ground transportation	\$427.72
Subtotal - Federal Tax Consulting Services	\$1,346.37
Total Expenditures	\$1,346.37

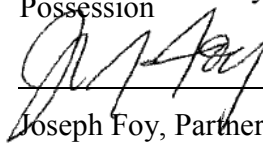
Total Fees and Expenses Sought for the Statement Period

10. The total amounts sought for fees for professional services rendered and reimbursements of disbursements incurred for the Statement Period are as follows:

	Hours	Total Compensation
Tax Advisors		
State Tax Consulting Services	16.00	\$8,288.00
Federal Tax Consulting Services	49.00	\$29,313.00
Foreign Filing Services	29.70	\$7,021.30
Transfer Pricing Services	2.00	\$1,071.00
Subtotal - Tax Advisors	96.70	\$45,693.30
Bankruptcy Requirements and Obligations		
Bankruptcy Requirements and Other Court Obligations	2.00	\$450.00
Subtotal - Bankruptcy Requirements and Obligations	2.00	\$450.00
Total Hours and Compensation	98.70	\$46,143.30
Total Expenditures		\$1,346.37
Total Hours, Compensation and Expenditures		\$47,489.67

Date: September 29, 2010

PRICEWATERHOUSECOOPERS LLP
Tax Advisors to the Debtors and Debtors in
Possession

A handwritten signature in black ink, appearing to read "J. Foy", is written over a horizontal line.

Joseph Foy, Partner
PricewaterhouseCoopers LLP
300 Madison Avenue
New York, NY 10017
Telephone: (646) 471-8628
Facsimile: (646) 471- 8873

Schedule of Exhibits

SERVICES RENDERED - SUMMARY

- Exhibit A, provides a summary of the hours and compensation by project;
- Exhibit A-1, provides a summary of the hours and compensation by task code.

SERVICES RENDERED - HOURLY FEES

- Exhibit B, provides the project category, name and position of each hourly professional, cumulative hours worked, hourly billing rates for the compensation, and the corresponding fees requested;
- Exhibit C, provides the daily activity descriptions for the hourly compensation, including the activity description, time and billing rates associated with each activity.

EXPENDITURES INCURRED

- Exhibit D, provides the expenditures incurred by type; and
- Exhibit E, provides the expenditure details incurred by professional and date.

Lehman Brothers Holdings Inc., et al (08-13555-JMP)
PricewaterhouseCoopers LLP - Tax Advisors
Summary of Hours and Compensation by Project
For the Period August 1, 2010 through August 31, 2010

Exhibit A

	Hours	Total Compensation
<hr/>		
Tax Advisors		
State Tax Consulting Services	16.00	\$8,288.00
Federal Tax Consulting Services	49.00	\$29,313.00
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Transfer Pricing Services	2.00	\$1,071.00
Subtotal - Tax Advisors	96.70	\$45,693.30
Bankruptcy Requirements and Obligations		
Bankruptcy Requirements and Other Court Obligations	2.00	\$450.00
Subtotal - Bankruptcy Requirements and Obligations	2.00	\$450.00
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Total Hours and Compensation	98.70	\$46,143.30
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Lehman Brothers Holdings Inc., et al (08-13555-JMP)

Exhibit A-1

PricewaterhouseCoopers LLP - Tax Advisors

Summary of Hours and Compensation by Uniform Billing Task Codes

For the Period August 1, 2010 through August 31, 2010

	Hours	Total Compensation
General Business Operation Issues		
1800 Tax Issues	96.70	\$45,693.30
Subtotal - General Business Operation Issues	96.70	\$45,693.30
Fee-Related Issues		
4600 Firm's Own Billing/Fee Applications	2.00	\$450.00
Subtotal - Fee-Related Issues	2.00	\$450.00
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Lehman Brothers Holdings Inc., et al (08-13555-JMP)

Exhibit B

PricewaterhouseCoopers LLP - Tax Advisors

**Summary of Hours and Compensation by Professionals - Hourly Professional Services
For the Period August 1, 2010 through August 31, 2010**

Professional	Position	Rate	Hours	Total Compensation
State Tax Consulting Services				
Gregory A Lee	Senior Managing Director	\$518	12.00	\$6,216.00
John A Verde	Senior Managing Director	\$518	4.00	\$2,072.00
Subtotal - State Tax Consulting Services			16.00	\$8,288.00
Federal Tax Consulting Services				
Jennifer D Kennedy	Partner	\$785	13.50	\$10,597.50
Kevin M Brown	Partner	\$785	4.00	\$3,140.00
Joseph Foy	Partner	\$626	8.00	\$5,008.00
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Linda Stiff	Senior Managing Director	\$518	2.00	\$1,036.00
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Foreign Filing Services				
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Scott Singer	Manager	\$357	1.40	\$499.80
Kaitlin A Carman	Associate	\$205	25.30	\$5,186.50
Subtotal - Foreign Filing Services			29.70	\$7,021.30
Transfer Pricing Services				
Frank M. Douglass	Partner	\$626	1.00	\$626.00
John Triolo	Director	\$445	1.00	\$445.00
Subtotal - Transfer Pricing Services			2.00	\$1,071.00
Bankruptcy Requirements and Other Court Obligations				
Fannie Kurniawan	Associate (Bankruptcy)	\$225	2.00	\$450.00
Subtotal - Bankruptcy Requirements and Other Court Obligations			2.00	\$450.00
Total Hours and Compensation			98.70	\$46,143.30

Lehman Brothers Holdings Inc., et al (08-13555-JMP)					Exhibit C	
PricewaterhouseCoopers LLP - Tax Advisors						
Details of Hours and Compensation by Project and Date - Hourly Professional Services						
For the Period August 1, 2010 through August 31, 2010						
Date	Name	Position	Description	Task Code	Rate	Hours Compensation
Tax Advisors						
State Tax Consulting Services						
8/2/2010	John A Verde	Senior Managing Director	0810H001: Meeting and discussion with Mike Morgese (Lehman Brothers Estate) regarding NYS audit, IDR repo/reverse treatment in NYS and the treatment of other investment capital.	1800	\$518.00	3.00 \$1,554.00
8/9/2010	Gregory A Lee	Senior Managing Director	0810H002: Research and support for NYS audit inquiry related to investment capital and liabilities attributable to investment capital.	1800	\$518.00	4.00 \$2,072.00
8/25/2010	Gregory A Lee	Senior Managing Director	0810H003: Research tax laws and regulations related to expenses attributable to investment capital, as well as 95% safe harbor provisions for expense attribution.	1800	\$518.00	3.00 \$1,554.00
8/26/2010	John A Verde	Senior Managing Director	0810H004: Discussion with Mike Morgese (Lehman Brothers Estate) related to Article 32 bank tax and estimated tax payments.	1800	\$518.00	1.00 \$518.00
8/31/2010	Gregory A Lee	Senior Managing Director	0810H005: Discussion with John Verde and Jonathan Robin (Both PwC) related to decombination of LBHI and LBI.	1800	\$518.00	3.00 \$1,554.00
8/31/2010	Gregory A Lee	Senior Managing Director	0810H006: Research NYS tax on subsidiary capital exposure and stand-alone tax liability of LBHI if decombined.	1800	\$518.00	2.00 \$1,036.00
Subtotal - Hours and Compensation for State Tax Consulting Services					16.00	\$8,288.00
Federal Tax Consulting Services						

Lehman Brothers Holdings Inc., et al (08-13555-JMP) PricewaterhouseCoopers LLP - Tax Advisors Details of Hours and Compensation by Project and Date - Hourly Professional Services For the Period August 1, 2010 through August 31, 2010							Exhibit C
Date	Name	Position	Description	Task Code	Rate	Hours	Total Compensation
8/4/2010	Joseph Foy	Partner	0810H007: Meeting with Sal BArbuzza, Mike Saxman and Tony Zangry (Lehman Brothers Estate) to discuss and review five year net operating loss carryback calculation under 2009-52.	1800	\$626.00	4.00	\$2,504.00
8/4/2010	Joseph Foy	Partner	0810H008: Review of Lehman Brothers' net operating loss carryback issues.	1800	\$626.00	1.00	\$626.00
8/5/2010	Joseph Foy	Partner	0810H009: Meetings with Lehman Brothers Tax Group to discuss issues and procedures with regards to five year net operating loss carryback.	1800	\$626.00	3.00	\$1,878.00
8/9/2010	John Triolo	Director	0810H010: Conference call with Sherri Dillion (Bingham McCutchen) and Tax Counsel for the Lehman Brothers Estate with regards to capital loss deductions being disputed with the IRS.	1800	\$445.00	0.50	\$222.50
8/19/2010	John Triolo	Director	0810H011: Conference call with Andrey Ulyanenko (Lehman Brothers Estate) with regards to historic FAS 109 questions and deferred tax asset allocations.	1800	\$445.00	1.00	\$445.00
8/20/2010	Jennifer D Kennedy	Partner	0810H012: Meeting with Linda Stiff and Kevin Brown (Both PwC) regarding net operating loss carryback claim and issues for consideration.	1800	\$785.00	0.50	\$392.50
8/20/2010	Kevin M Brown	Partner	0810H013: Meeting with Linda Stiff and Jennifer Kennedy (Both PwC) regarding net operating loss carryback claim and issues for consideration.	1800	\$785.00	0.50	\$392.50
8/20/2010	Linda Stiff	Senior Managing Director	0810H014: Meeting with Kevin Brown and Jennifer Kennedy (Both PwC) regarding net operating loss carryback claim and issues for consideration.	1800	\$518.00	0.50	\$259.00

Lehman Brothers Holdings Inc., et al (08-13555-JMP) PricewaterhouseCoopers LLP - Tax Advisors Details of Hours and Compensation by Project and Date - Hourly Professional Services For the Period August 1, 2010 through August 31, 2010						Exhibit C	
Date	Name	Position	Description	Task Code	Rate	Hours	Total Compensation
8/20/2010	Kevin M Brown	Partner	0810H015: Review of net operating loss carryback claim and issues for consideration.	1800	\$785.00	1.50	\$1,177.50
8/20/2010	Linda Stiff	Senior Managing Director	0810H016: Review of net operating loss carryback claim and issues for consideration.	1800	\$518.00	0.50	\$259.00
8/23/2010	John Triolo	Director	0810H017: Review of Rev Proc 2009-52 and 2010-58 with regards to net operating loss carryback claim.	1800	\$445.00	1.00	\$445.00
8/24/2010	John Triolo	Director	0810H018: Conference call with Jennifer Kennedy (PwC) to discuss Lehman Brothers implication of 2009-52.	1800	\$445.00	0.50	\$222.50
8/24/2010	Jennifer D Kennedy	Partner	0810H019: Conference with John Triolo (PwC) to discuss Lehman Brothers implication of 2009-52.	1800	\$785.00	0.50	\$392.50
8/24/2010	John Triolo	Director	0810H020: Meeting with Sal BArbuzza, Mike Saxman and Tony Zangry (Lehman Brothers Estate) to discuss and review five year net operating loss carryback calculation under 2009-52.	1800	\$445.00	3.50	\$1,557.50
8/24/2010	Kevin M Brown	Partner	0810H021: Research on 1139 filing.	1800	\$785.00	2.00	\$1,570.00
8/24/2010	Linda Stiff	Senior Managing Director	0810H022: Review strategy for claim refund.	1800	\$518.00	1.00	\$518.00
8/25/2010	John Triolo	Director	0810H023: Conference call with Chris Bowers (Bingham McCutchen) to discuss net operating loss regarding carryback claims and impact on foreign source income.	1800	\$445.00	0.50	\$222.50

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**Lehman Brothers Holdings Inc., et al (08-13555-JMP)
PricewaterhouseCoopers LLP - Tax Advisors
Details of Hours and Compensation by Project and Date - Hourly Professional Services
For the Period August 1, 2010 through August 31, 2010**

Date	Name	Position	Description	Task Code	Rate	Hours	Total Compensation
8/26/2010	Erena Antonakis	Senior Associate	0810H024: Review of Lehman Brothers Consolidated Returns with regards to five year net operating loss carryback.	1800	\$284.00	1.00	\$284.00
8/26/2010	Jennifer D Kennedy	Partner	0810H025: Conference call with John Triolo (PwC) regarding background on net operating loss carryback issues identified by Client.	1800	\$785.00	0.50	\$392.50
8/26/2010	John Triolo	Director	0810H026: Conference call with Jennifer Kennedy (PwC) regarding background on net operating loss carryback issued identified by Client.	1800	\$445.00	0.50	\$222.50
8/26/2010	Sandra Sevelkovaite	Associate	0810H027: Review of five year net operating loss carryback.	1800	\$205.00	1.00	\$205.00
8/27/2010	Jennifer D Kennedy	Partner	0810H028: Prepare for client meeting and review client computations of net operating loss carryback.	1800	\$785.00	1.00	\$785.00
8/27/2010	John Triolo	Director	0810H029: Review Rev Proc 2009-52 with regards to Lehman Brothers net operating loss.	1800	\$445.00	2.00	\$890.00
8/30/2010	Jennifer D Kennedy	Partner	0810H030: Review client calculations, model tax liability resulting from net operating loss carryback and review authorities to prepare for meeting.	1800	\$785.00	4.00	\$3,140.00
8/30/2010	Jennifer D Kennedy	Partner	0810H031: Continue - Review client calculations, model tax liability resulting from net operating loss carryback and review authorities to prepare for meeting.	1800	\$785.00	2.00	\$1,570.00
8/30/2010	John Triolo	Director	0810H032: Review five year net operating loss carryback.	1800	\$445.00	1.00	\$445.00

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PricewaterhouseCoopers LLP - Tax Advisors
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For the Period August 1, 2010 through August 31, 2010**

Date	Name	Position	Description	Task Code	Rate	Hours	Compensation	Total
8/31/2010	Janice M Flood	Senior Managing Director	0810H033: Meeting with Lehman Brothers Tax Group and Jennifer Kennedy (PwC) to discuss issues and procedures with regards to five year net operating loss carryback.	1800	\$518.00	3.00	\$1,554.00	
8/31/2010	Janice M Flood	Senior Managing Director	0810H034: Continue - Meeting with Lehman Brothers Tax Group and Jennifer Kennedy (PwC) to discuss issues and procedures with regards to five year net operating loss carryback.	1800	\$518.00	2.00	\$1,036.00	
8/31/2010	Jennifer D Kennedy	Partner	0810H035: Meeting with Lehman Brothers Tax Group and Janice Flood (PwC) to discuss issues and procedures with regards to five year net operating loss carryback.	1800	\$785.00	3.00	\$2,355.00	
8/31/2010	Jennifer D Kennedy	Partner	0810H036: Continue - Meeting with Lehman Brothers Tax Group and Janice Flood (PwC) to discuss issues and procedures with regards to five year net operating loss carryback.	1800	\$785.00	2.00	\$1,570.00	
8/31/2010	John Triolo	Director	0810H037: Meeting with Sal Barbuza, Tony Zangry, Mike Saxman and Charlie Maselli (All Lehman Brothers Estate) to discuss and review net operating loss carryback claim.	1800	\$445.00	2.00	\$890.00	
8/31/2010	John Triolo	Director	0810H038: Conference call with Chris Bowers (Bingham McCutchen) to discuss net operating loss carryback claim and IRS procedures.	1800	\$445.00	2.00	\$890.00	
Subtotal - Hours and Compensation for Federal Tax Consulting Services							49.00	\$29,313.00
Foreign Filing Services								

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**Lehman Brothers Holdings Inc., et al (08-13555-JMP)
PricewaterhouseCoopers LLP - Tax Advisors
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For the Period August 1, 2010 through August 31, 2010**

Date	Name	Position	Description	Task Code	Rate	Hours	Total Compensation
8/20/2010	Scott Singer	Manager	0810H039: Review LBREM I filing work papers and 8858s and 8865s (PCCP Offshore RE Mezz Assoc LP, PCCP Offshore RE Mezz Assoc Ltd, PCCP Offshore Mezz Recovery Partners (Norban) I, LP).	1800	\$357.00	1.40	\$499.80
8/20/2010	Kaitlin A Carman	Associate	0810H040: Update LBREM I filing work papers and 8858s and 8865s (PCCP Offshore RE Mezz Assoc LP, PCCP Offshore RE Mezz Assoc Ltd, PCCP Offshore Mezz Recovery Partners (Norban) I, LP).	1800	\$205.00	3.00	\$615.00
8/23/2010	Kaitlin A Carman	Associate	0810H041: Create Condor Loan work papers and complete condor loan 8858s (NW II Bermuda Holdings, LP, LBREM II Europe Sarl Class B, LBREM II Luxco Sarl Class B, LBREM II NW Holdings Sarl Class B).	1800	\$205.00	0.30	\$61.50
8/23/2010	Thomas S Tyler	Director	0810H042: Lehman Brothers Initial review of Forms 8858 and 8865 (8865 for NW Bermuda Holdings LP, 8858 filing of Lehman Brothers Offshore Real Estate Mezzanine Associates LP, 8858 filing of Lehman Brothers Offshore Real Estate Mezzanine Associates LTD, 88	1800	\$445.00	3.00	\$1,335.00
8/25/2010	Kaitlin A Carman	Associate	0810H043: Create Condor Loan work papers and complete condor loan 8858s (NW II Bermuda Holdings, LP, LBREM II Europe Sarl Class B, LBREM II Luxco Sarl Class B, LBREM II NW Holdings Sarl Class B).	1800	\$205.00	2.00	\$410.00

Lehman Brothers Holdings Inc., et al (08-13555-JMP) PricewaterhouseCoopers LLP - Tax Advisors Details of Hours and Compensation by Project and Date - Hourly Professional Services For the Period August 1, 2010 through August 31, 2010							Exhibit C
Date	Name	Position	Description	Task Code	Rate	Hours	Total Compensation
8/25/2010	Kaitlin A Carman	Associate	0810H044: Update 8865 for PCCP Offshore Mezzanine Recovery Partners (Norban) O, LP, and LBREM II Offshore AIV , LP. 8858 for LBOREMA II LP and LTD.	1800	\$205.00	4.00	\$820.00
8/25/2010	Kaitlin A Carman	Associate	0810H045: Continue - Update 8865 for PCCP Offshore Mezzanine Recovery Partners (Norban) O, LP, and LBREM II Offshore AIV , LP. 8858 for LBOREMA II LP and LTD.	1800	\$205.00	2.00	\$410.00
8/26/2010	Kaitlin A Carman	Associate	0810H046: Create and update Condor Loan work papers and complete condor loan 8858s (NW II Bermuda Holdings, LP, LBREM II Europe Sarl Class B, LBREM II Luxco Sarl Class B, LBREM II NW Holdings Sarl Class B).	1800	\$205.00	5.00	\$1,025.00
8/26/2010	Kaitlin A Carman	Associate	0810H047: Continue - Create and update Condor Loan work papers and complete condor loan 8858s (NW II Bermuda Holdings, LP, LBREM II Europe Sarl Class B, LBREM II Luxco Sarl Class B, LBREM II NW Holdings Sarl Class B).	1800	\$205.00	5.00	\$1,025.00
8/27/2010	Kaitlin A Carman	Associate	0810H048: Create and update Condor Loan work papers and complete condor loan 8858s (NW II Bermuda Holdings, LP, LBREM II Europe Sarl Class B, LBREM II Luxco Sarl Class B, LBREM II NW Holdings Sarl Class B).	1800	\$205.00	4.00	\$820.00
Subtotal - Hours and Compensation for Foreign Filing Services							\$7,021.30
Transfer Pricing Services							

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PricewaterhouseCoopers LLP - Tax Advisors
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For the Period August 1, 2010 through August 31, 2010**

Date	Name	Position	Description	Task Code	Rate	Hours	Compensation	Total
8/10/2010	John Triolo	Director	0810H049: Conference call with Frank Douglass (PwC) and Remco Van der Linden (PwC Amsterdam) to discuss LAMCO's Dutch tax structure and the completion of the relevant licensing applications in the Netherlands.	1800	\$445.00	1.00	\$445.00	
8/10/2010	Frank M. Douglass	Partner	0810H050: Conference call with John Triolo (PwC) and Remco Van der Linden (PwC Amsterdam) to discuss LAMCO's Dutch tax structure and the completion of the relevant licensing applications in the Netherlands.	1800	\$626.00	1.00	\$626.00	
Subtotal - Hours and Compensation for Transfer Pricing Services							2.00	\$1,071.00
Bankruptcy Requirements and Obligations								
Bankruptcy Requirements and Other Court Obligations								
8/26/2010	Fannie Kurniawan	Associate (Bankruptcy)	0810H051: Prepare and finalize June - July 2010 Fee Statement.	4600	\$225.00	2.00	\$450.00	
Subtotal - Hours and Compensation for Bankruptcy Requirements and Other Court Obligations							2.00	\$450.00
Total Hours and Compensation							98.70	\$46,143.30